

IV—B Year-End Closing—Prepare Automated Governmental Fund Reports

This chapter discusses the CALSTARS automated year-end process for the electronic transmittal of year-end financial data for Governmental Cost Funds (including those with fund source B - legal basis bond funds). The chapter provides the requirements for participation in the automated process and detailed instructions for preparation and submission of automated governmental fund reports.

Use of the automated year-end process is optional; CALSTARS departments may choose to participate and transmit reports for some or all of their Governmental Cost Funds.

OVERVIEW OF THE AUTOMATED YEAR-END PROCESS

The CALSTARS automated year-end process allows departments to electronically transmit year-end financial data to the State Controller's Office (SCO) in lieu of preparing and submitting Reports No. 1, 2, 3, 5, and 15. A hardcopy of the DB3 SCO/CALSTARS Auto Year End Report replaces these reports.

NOTE: Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

The Automated Year-End Report Checklist is designed to be used throughout the automated year-end process. The checklist is displayed in Exhibit IV-B-23 at the end of this chapter or can be accessed on the Internet at <http://www.dof.ca.gov/html/calstars/calsdocs/optools/autoyearendchecklist.pdf>.

The automated portion of the year-end process begins after standard adjusting entries have been entered and final FM 13 reconciliations are completed. Departments request preliminary DB3 and G02 Reports to begin the process. The department enters a series of applicable automated year-end transactions and corrects all edit messages to finalize the report. The final report is electronically transmitted to the SCO in lieu of Reports No. 1, 2, 3, 5 and 15. A signed certification letter is then sent to the SCO along with the required attachments to complete the process. The following steps are required to complete automated year-end statements:

- ✱ Complete Section 1 of the Automated Year-End Report Checklist.
- ✱ Request a preliminary DB3 Report (**Blank** report period option) and a G02 Report.

- ✧ Identify transaction codes (TC 750-760) for automated year-end reporting that need to be posted for Prepayments to Architecture Revolving Fund (ARF) (Subsidiary 0602), adjustments to SCO, pending BRs, reimbursable encumbrances, and special reporting on fund level accruals for GL 3400, GL 3500 and GL 3730.
- ✧ Post transaction codes for FM13. **These entries only affect the DB3 Report.**
- ✧ Request final DB3 Report (N report period option) and identify records that have fatal edit messages and cannot be transmitted.
- ✧ Resolve all edit messages displayed on the lower left hand side of the DB3 Report.
- ✧ Order and review final DB3 Report (Blank report period option).
- ✧ Complete Section 2 of the Automated Year-End Report Checklist.
- ✧ Request remaining CALSTARS reports (G02, Q26, B06, G05) needed for year-end financial statements.
- ✧ Complete the Q26 (Report No. 4), Report No. 14, and Report No. 22.
- ✧ Complete Section 3 of the Automated Year-End Report Checklist.
- ✧ Transmit data electronically to the SCO through the Command F.2, SCO Year-End Data Transfer screen.
- ✧ Receive CALSTARS system generated CSYDB3-X Reports.
- ✧ Prepare certification letter.
- ✧ Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request form(s).
- ✧ Assemble the year-end package with the certification letter, supporting documentation (if applicable), CSYDB3-1 Report, and other required reports.
- ✧ Complete Section 4 of the Automated Year-End Report Checklist.
- ✧ Submit year-end package to SCO by the deadline.

The remainder of this chapter provides detailed information about each of the steps listed.

PARTICIPATION INFORMATION

First year participants must contact the CALSTARS Hotline at (916) 327-0100 or e-mail HOTLINE@dof.ca.gov to notify CALSTARS of their intention to participate in the automated year-end process.

Ongoing participants are not required to contact CALSTARS. Refer to the definition below for clarification of 'ongoing' participants.

Ongoing participants – departments that have participated in the automated year-end process last fiscal year **and** successfully transmitted at least one Governmental Cost Fund **or** received a 'No Data To Transmit' message on the **F.2** screen.

CALSTARS will inform the SCO which departments plan to participate in the automated process. Contact the CALSTARS Hotline at (916) 327-0100 for questions regarding participation criteria.

Other Considerations For Participation In The Automated Year-End Process

- ✧ Prior to July 1 departments must verify the SCO Account Segment is correctly established on their Appropriation Symbol (AS) Table records for all active fiscal years. Refer to CALSTARS Procedures Manual (CPM) Volume 2, Chapter IV-AS, Appropriation Symbol Table for instructions regarding the establishment of the SCO Account Segment.
- ✧ Departments must use unique document numbers for each accrual or adjustment that includes a **Subsidiary**. This can be accomplished by changing the Document Number Suffix for each transaction. If the same suffix is used on all entries, the entries overlay each other causing general ledger subsidiaries to be out of balance with document file subsidiaries. The document will show the classification data from the last entry making it difficult to trace and audit entries.
- ✧ SCO Year-End FTP on the CALSTARS Security Form (Form 95) must be authorized and input by Departmental Security Officer for all staff that need to view or select funds for transmittal to the SCO. The department's CALSTARS Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance.
- ✧ If the following applies to any fund within a department, the year-end financial data for the applicable fund may not be transmittable:
 - The department does not use Program 99 for the Clearing Account.
 - The department does not use Element 02 for Distributed Administration.
 - A fund is budgeted with Program 00, Element 00, or Component 000.
 - A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 Fund Detail Table or the activity is not recorded in CALSTARS by Fund Detail.
- ✧ To meet SCO's July 31, 2012 year-end financial reporting deadline for submitting General Fund, Feeder Funds, Economic Uncertainty Funds, and the Budget Stabilization Account, departments must transmit year-end data

by July 30, 2012. The last day departments may transmit automated year-end data for all other funds is August 17, 2012. If the department does not successfully transmit by August 17, 2012, the department must prepare and submit a complete set of manual year-end statements for any fund that was not transmitted.

- ★ Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

NOTE: Departments are not required to prepare Reports No.1, 2, 3, 5 and 15 if they are **ongoing** participants.

- ★ Beginning in early July, the Menu option **F.2: Monthly and Special Processes - SCO Year-End Data Transfer** screen will display a listing of each department's eligible Governmental Cost Funds. The fund must appear on the **F.2** screen in order to transmit electronic year-end statements.

Prior to the Automated Year-End Process

Prior to beginning the automated year-end process, departments must complete all other steps in the regular year-end process:

- ★ Post all accruals and adjustments in FM 13 in accordance with Chapters II and III.
- ★ Complete all final FM 13 reconciliations, including appropriation, other detail accounts (e.g., Revenue), and general ledger (GL).

COMPLETE SECTION 1 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

3110*	Due to Other Funds or Appropriations
3210	Due to Federal Government
3220	Due to Local Government
3290	Due to Other Governmental Entities
3730	Uncleared Collections

* The DB3 GL Account Verification section displays GL 1400, GL 1500, and GL 3110 at the same level shown on the G02 Report, Pre-Closing Trial Balance.

NOTE: If GL 3130 is displayed it must be reclassified to GL 3110. For information on reclassifying GL 3130, refer to Chapter III, *Record Year-End GL 3130 Adjustment*. If it is not reclassified, it will cause a '**Fatal – Out of Balance**' message in the Appropriation Adjustments and Accruals Section.

GL 1600-Provision for Deferred Receivables will not reconcile to the G02 Report, Post-Closing Trial Balance if the transactions to record subsidiaries (TC 593) were posted with incorrect amounts. Refer to the G02 Report, Subsidiaries on File section for related error messages. Entries posted with TC 593 must be corrected in order to balance to the G02 Report prior to transmitting year-end data to the SCO.

There are no edit messages associated with this section, but several footnotes may be displayed at the bottom of the page. Detailed explanations of the footnotes are noted here:

FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST

After input of the automated transaction codes (TC 750 – 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 Report may no longer reconcile to the G02 Report.

FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT

The amount shown in the Fund Balance (GL 55XX) on the DB3 GL Verification page will not necessarily agree with the G02 Report, Post-Closing Fund Balance. The DB3 Report uses this account as a balancing figure to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730-Prepayments).

FOOTNOTE F: DEPARTMENTS MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750)

This footnote appears after departments have posted automated year-end TC 750 to report GL 1730-Prepayments to the Other Funds and appropriations and GL 5330-Reserve for Prepaid Items (Subsidiary 0602).

An example of the GL Account Verification page of the DB3 Report prior to posting the automated year-end transactions is displayed in Exhibit IV-B-3.

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,,,'',''***** RUN:07/25/12 TIME:06:00
PRIOR FISCAL YEAR: 2011***** FND(ALL)* GL(ALL)*
DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12
***** PAGE 1
FUND LEVEL ACCRUALS:
*****
SCO ACCOUNT: ORG      FUND SUB-FD
              9990      0001
CALSTARS:    ORG SEC   FUND FD-DTL
              9990      0001
*****
GL ACCT/          GENERAL LEDGER
SUBSIDIARY        AMOUNT                BALANCE
CURRENT YEAR ACCRUALS:
GENERAL CASH       1110             314,885.48
REVOLVING FUND CASH 1130               26,364.03
ACCOUNTS RECEIVABLE OTHER 1319            920,279.57
PROVISION FOR DEFERRED REC / A/R - OTHER 1600.1319         920,279.57-
DUE TO OTHER FUNDS 3114.0094           644.00-
UNCLEARED COLLECTIONS 3730            193,805.48-
TOTAL ACCRUALS LESS REVOLVING FUND                                120,436.00*
REPORT EDIT MESSAGE:
FATAL - FUND LEVEL ACCRUALS NOT BALANCED*
* NOTE: Automated year-end TC 755 must be entered to record GL 3400 Advance Collections not remitted to SCO. Automated year-end TC 750 must be entered to record ARF. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.
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[illegible]

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT				
														D	C		
9990		0001		2011	001		10										
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
9990			0001		2011	001				10					00	2011	100

*NOTE: Automated year-end TC 753 must be entered to record the current year adjustments to SCO. Automated year-end TC 759 must be entered to record the amount of net encumbrances funded by reimbursements. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.

EXHIBIT IV-B-3

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2011 *****

***** RUN:07/25/12 TIME:06:00

***** FND (ALL) * GL (ALL) *

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

PAGE 1

GENERAL LEDGER ACCOUNT VERIFICATION:

FUND: 0001 GENERAL FUND

GL ACCT	DESCRIPTION	DEBITS	CREDITS	
1110	GENERAL CASH	381,790.28	0.00	
1130	REVOLVING FUND CASH	26,364.03	0.00	
1190	CASH ON HAND	50.00	0.00	
1311	ACCOUNTS/REC - ABATEMENTS	204.00	0.00	
1312	ACCOUNTS RECEIVABLE - REIMBURSEMENTS	880.00	0.00	
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	D
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	
1710	EXPENSE ADVANCES	7,263.10	0.00	
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	
3020	CLAIMS FILED	0.00	311,448.99	
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,191,625.11	D
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	
55XX	FUND BALANCE	7,254,066.68	0.00	E
*TOTAL FUND 0001		15,440,777.44	15,440,777.44	

FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST

FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT; REFER TO CPM VOLUME 7, CHAPTER IV-B FOR CLARIFICATION

NOTE: This report does not include GL 1730, GL 3400, and GL 5330, which are shown on the G02 Report in Chapter IV-A. Fund balance, GL 55XX, is recomputed to balance the debit and credit columns on this report and will not reconcile to Fund Balance on the G02 Report. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.

IDENTIFY AND POST TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

After the preliminary DB3 Report is ordered, the applicable transaction codes (TC 750 –760) for automated year-end reporting are posted. The automated year-end TCs post only to the DB3 Report and the History File. They do not post to any other CALSTARS files and are not visible on any other standard CALSTARS year-end (PY) reports. These transactions are used to provide information required by the SCO for year-end reporting purposes only. They do not impact the data already recorded in CALSTARS, and do not need to be reversed in the new year.

Exhibit IV-B-4 displays the automated year-end TCs, their GL impact, and the source of posting information. The TCs are listed in the order they are most frequently used. For additional details regarding these TCs, refer to CPM Volume 5 at <http://www.dof.ca.gov/accounting/calstars/procedures/>.

Below are the items or situations that require the department to post specialized automated year-end transactions to finalize their automated statements:

- ✧ Prepayments to ARF (GL 1730, Subsidiary 0602), and Reserve for Prepayments to ARF (GL 5330, Subsidiary 0602) (previously reported in the manual statements on Report No. 1) agree with the G02 Report. Refer to TC-750 (Transaction Codes for Automated Year-End Reporting).
- ✧ Adjustments to SCO appropriations and other detail accounts (previously reported in the manual statements on Report No. 3) are displayed with the proper sign (GL 1400 is a “-“ or negative; GL 3110 is a positive). Refer to TC-753/754 (Transaction Codes for Automated Year-End Reporting).
- ✧ Pending Budget Revisions/Executive Orders (previously reported in the manual statements on Report No. 5) or other Budget Adjustments required for reporting purposes are in the Pending Budget Revisions line in the Balance Column. Refer to TC-757/757R (Transaction Codes for Automated Year-End Reporting).
- ✧ Reverted appropriations with an outstanding claims filed accrual. The outstanding claims filed accrual, GL 3020, may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July.
- ✧ Net encumbrances funded by reimbursements (previously reported in the manual statements on Report No. 1) does not exceed the amount of Encumbrances for each detailed appropriation. Refer to TC-758/759/760 (Transaction Codes for Automated Year-End Reporting).
- ✧ Fund level adjustments/accruals for Advance Collections (GL 3400), Liabilities for Deposit (GL 3500), and Uncleared Collections (GL 3730) (previously reported in the manual statements on Report No. 1). Include unremitted amounts only. Refer to TC-755/756 (Transaction Codes for Automated Year-End Reporting).

- ✧ Reverted appropriations with an outstanding claims filed accrual. The Outstanding Claims Filed Accrual (GL 3020), may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July.
- ✧ Loans to General Fund (GL 1400, Subsidiary 0001) (previously reported in manual statements on Report 1). Refer to TC-755 (Transaction Codes for Automated Year-End Reporting).

NOTE: Automated year-end transactions are not reversed in the new year. Do **not** enter these transactions in auto-reverse batch numbers A01-A99.

Exhibits IV-B-5 through IV-B-7 are reference guides for the DB3 Report after the automated year-end TCs are posted. Exhibits IV-B-5 and IV-B-6 display the effect of the automated year-end TCs. Exhibit IV-B-7 compares the DB3 Report to manually prepared year-end reports in Chapter IV-A.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted. The financial information displayed on the DB3 Report ties to the manually prepared statements displayed in Chapter IV-A.

EXHIBIT IV-B-4
TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

Subject	TC	GL Acct	Purpose/Instructions	Information Source
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (ARF)	750	Dr 1730 Cr 5330	To report Prepayments to Architecture Revolving Fund (ARF) in GL 1730, and the Reserve for Prepayments to ARF in GL 5330, not recorded by SCO. Enter Subsidiary 06020000 .	G02 Report – Subsidiaries On File GL 1730, Subsidiary 06020000 .
ADJUSTMENTS TO SCO – APPROPRIATION ITEMS	753	Dr 6990 Cr 3110	To record adjustments to SCO impacting GL 3110 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations and/or Transaction Request
	754	Dr 1400 Cr 6990	To record adjustments to SCO impacting GL 1400 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations and/or Transaction Request
PENDING BRs	757	N/A	To post BRs increasing expenditure/operating transfer out appropriations and BRs decreasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051. Attach a copy of BR and/or Executive Order to the Financial Statements. Do not use TC 757 for revenue accounts.	SCO reconciliations, Executive Order, and Budget Revision document
	757R	N/A	To post BRs decreasing expenditure/operating transfer out appropriations and BRs increasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051. Attach a copy of BR and/or Executive Order to the Financial Statements. Do not use TC 757R for revenue accounts.	SCO reconciliations, Executive Order, and Budget Revision document

EXHIBIT IV-B-4 (Continued)
TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

Subject	TC	GL Acct	Purpose/Instructions	Information Source
REVERTED APPROPRIATION WITH AN OUTSTANDING CLAIMS FILED ACCRUAL APPROVED BY SCO	757	N/A	To retain a budget for outstanding claim schedules against reverting appropriations that will be paid by SCO in the new fiscal year. Departments should use a TC011 in conjunction with the TC757. Attach a copy of the facesheet of the pending claim schedule to the Financial Statements.	
NET ENCUMBRANCES	758, 759, 760	Dr 1312, 1400, 1500 Cr 6990	To report the amount of Net Encumbrances funded by Reimbursements on the ultimate expenditure appropriations. Do not post these TCs to a Clearing Account or Category 90, Reimbursements account. Post these TCs to the applicable expenditure appropriation for the amount of the reimbursement receivables.	CALSTARS reports or internal spreadsheet
GL 3400 ADVANCE COLLECTIONS	755	Dr 6990 Cr Input 3400	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Advance Collections. GL 3400 must be reported at year-end; and the DB3 Report does not initially include GL 3400. Enter Subsidiary 34100000 or 34200000 .	GL 3400 reconciliation
GL 3500 LIABILITIES FOR DEPOSIT	756	Dr Input 3500 Cr 6990	To reduce the amount to be reported for GL 3500, Liabilities for Deposit, by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3500. This TC reduces GL 3500 to the unremitted/unreceipted amount. Enter Subsidiary 35100000. NOTE: This entry is only required when GL 3500, Liabilities for Deposit have been remitted to SCO.	GL 3500 reconciliation

EXHIBIT IV-B-4 (Continued)
TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

GL 3730 UNCLEARED COLLECTIONS	756	Dr Input 3730 Cr 6990	To reduce the amount to be reported for GL 3730, Uncleared Collections by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3730. This TC reduces GL 3730 to the unremitted/unreceipted amount. NOTE: This entry is only required when GL 3730, Uncleared Collections have been remitted to SCO.	GL 3730 reconciliation
GL 1400 LOANS TO GENERAL FUND	755	Dr 6990 Cr Input 1400 with Subsidiary	To reduce the amount to be reported for GL 1400, Due From Other Funds Subsidiary Ledger, by the amount of Loans to General Fund that SCO has already recorded.	GL 1400 reconciliation

(AFTER POSTING AUTOMATED TC'S)

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2011 *****

***** RUN:07/29/12 TIME:10:07

***** FND(ALL) * GL(ALL) *
DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

***** PAGE 1

FUND LEVEL ACCRUALS:

SCO ACCOUNT:	ORG		FUND	SUB-FD
	9990		0001	
CALSTARS:	ORG	SEC	FUND	FD-DTL
	9990		0001	

GL 1110: This is a normal (debit) balance on a Fund Level Accruals page.

CURRENT YEAR ACCRUALS:

GENERAL CASH	GL 1130: A-2 ent
REVOLVING FUND CASH	posted (ORF bo
ACCOUNTS RECEIVABLE OTHER	
PROVISION FOR DEFERRED REC / A/R - OTHER	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	
DUE TO OTHER FUNDS	
REIMBURSEMENTS COLLECTED IN ADVANCE	
UNCLEARED COLLECTIONS	
RESERVE FOR PREPAID ITEMS	
TOTAL ACCRUALS LESS REVOLVING FUND	

GL 1130: A-2 entries were posted (ORF book balance).

GL ACCT/
SUBSIDIARY

GENERAL LEDGER
AMOUNT

BALANCE

1110	314,885.48
1130	26,364.03
1319	920,279.57
1600.1319	920,279.57
1730.0602	28,000.00
3114.0094	644.00
3420	120,436.00
3730	193,805.48
5330.0602	28,000.00

GL 1730/GL 5330: TC 750 was posted to report Prepayments to ARF.

GL 1600s: TC 593 must be posted to add subsidiary to GL 1600. (The 4-digit subsidiary does not display if TC 593 is not posted.)

GL 3420: TC 755 reports Unremitted Advance Collections. It is posted in CALSTARS as GL 3400, but reported as GL 3420 per the subsidiary entered.

Report Edit Message " FUND LEVEL ACCRUALS NOT BALANCED" will display when this amount is not "0.00" due to incorrect amounts posted to Automated TC's. Fund will not transmit to the SCO.

Other GLs: Some fund level accruals are not reported to the SCO and do not appear on this page of a DB3 report. For example, the following GLs are never reported to the SCO:

GL 1140/GL 1210 – Cash in State Treasury
GL 3400, 3500, & 3730 – Remitted General Cash
GL 4050/2500 Interfund loan payables (long-term)
GL 2170/5370 Interfund loan receivables (long-term)
GL 1730.0666 SRF Advances
GL 1730.0512 SCIF Advances

GL 1400/ GL 3110 must show subsidiaries. These GLs may display in this column if Document File subsidiaries are not reconciled to General Ledger File subsidiaries.

GL 6297 may display in this column if an outstanding PFA has not been reclassified with TC 540/TC 541.

EXHIBIT IV-B-6
REFERENCE GUIDE FOR CSTARDB3 AUTOMATED SCO YEAR-END REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION (AFTER POSTING AUTOMATED TC'S)
EFFECT OF AUTOMATED YEAR-END TC'S ON DB3 REPORT

[illegible]

EXHIBIT IV-B-7
REFERENCE GUIDE - CSTARDB3 AUTOMATED SCO YEAR-END REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION AFTER POSTING AUTOMATED TC'S)
COMPARISON OF DB3 REPORT TO MANUALLY PREPARED YEAR-END REPORTS (CHAPTER IV-A)

[illegible]

***** PAGE 14

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG		FUND	SUB-FD	EY	REF		CAT		PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT		
	9990		0001		2011	001				10					D	C		
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF		CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001					10					00	2011	100

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		23,303,658.00-	14,862,525.39	8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE TO OTHER FUNDS	3114.0890	0.00	2,963.00	2,963.00
TOTAL ADJUSTMENTS		0.00	2,963.00	2,963.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,267,070.53	1,267,070.53
DUE TO OTHER APENS	3115	0.00	1,385,729.73	1,385,729.73
TOTAL ACCRUALS		0.00	2,652,800.26	2,652,800.26
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		23,303,658.00-	17,518,288.65	5,785,369.35-
BALANCE PER CALSTARS		23,303,658.00-	17,518,288.65	5,785,369.35-
FUNDED BY REIMBURSEMENTS	1420	0.00	90,250.00-	0.00
ENCUMBRANCES	3010	0.00	1,267,070.53	0.00

PY Rept 3
per SCO -
ties to
Report 15,
Column B).

PY Rept 1
per SCO -
ties to
Report 15,
Column C.

This amount equals the amount in the Transactions Per SCO Column on Report 15, column A.

This amount equals the amount in the Adjustments To SCO column on Report 15, Column E and Report 3.

The amounts on the 'Balance Per CALSTARS' line equals amounts on Report 6 for expenditures, reimbursements, and operating transfers. (This example is an expenditure account. Therefore, these amounts will equal the expenditure amounts on Report 6.)

Accruals reported to SCO by GL – ties to Report 2 with a reverse (opposite) sign.

**This equals the amount of
Encumbrances funded by A/R
Reimbursements in the
Encumbrance column on
Report 1, Form 571 A & 571 C.**

This equals the amount in the column titled 'Total of Columns' on Report 15. This amount is also displayed in the Transactions For Agency Accounts section according to the account type. (This example is an expenditure account. Therefore, this amount equals the amount in the GL 9000 column on Report 15.)

This equals the total accruals per appropriation on Report 1, Form 571-C, Report 5 and Report 15, Column F.

Amount of Encumbrances reported as Accounts Payable, GL 3010, equals amount in Encumbrance column on Report 1, Form 571-C.

RESOLVE EDIT MESSAGES ON THE DB3 REPORT

After automated year-end transactions are posted, departments should request the DB3 Report (**Blank** report period option) to research and resolve edit messages.

Resolve Edit Messages - Fund Level Accruals Section

Edit messages display on the lower left-hand side of the report. These edit messages are fatal (except for report edit message "Subsidiary Not In DT-32 Table") and must be cleared before automated year-end data can be transmitted to the SCO.

In addition, subsidiary balances display if the general ledger subsidiary balances on the G02 or S01 Reports do not reconcile to the document file subsidiary balances on the D09 or D10 Reports. Although no error messages are associated with this out-of-balance condition, these subsidiaries should not appear on the Fund Level Accruals page.

A listing of the edit messages displayed in the Fund Level Accruals section of the DB3 Report and the corresponding explanations are shown in Exhibit IV-B-8.

Examples of the Fund Level Accruals page with fatal errors and out of balance subsidiaries are shown in Exhibit IV-B-9.

EXHIBIT IV-B-8
EDIT MESSAGES FOR FUND LEVEL ACCRUALS

Edit Message	Explanation/Action Required
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Accruals page. Make necessary corrections, if appropriate. If an abnormal balance truly exists as of June 30, year-end data for the fund cannot be transmitted electronically and manual year-end statements must be prepared.
GL 1600 REQUIRES SUBSIDIARY	All amounts in GL 1600 must be reclassified using TC 593.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Review the Subsidiary. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Fund Table.
SUBSIDIARY NOT IN D32 TABLE	Review the Subsidiary. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid Subsidiaries are established in the D32 Subsidiary Table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
GENERAL LEDGER NOT IN D31 TABLE	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
FUND LEVEL ACCRUALS NOT BALANCED	Incorrect amounts were posted with the special automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows: TC 755 to record unremitted GL 3400-Advance Collections. The DB3 Report does not initially reflect the GL 3400 amount. TC 756 to reduce GL 3500-Liabilities for Deposit to the unremitted amount. The DB3 Report initially reflects the total GL 3500 amount. TC 756 to reduce GL 3730-Uncleared Collections, to the unremitted amount. The DB3 Report initially reflects the total GL 3730 amount.
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed. GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section <i>Record Year-end PFA</i> .

EXHIBIT IV-B-9
DB3 FUND LEVEL ACCRUALS PAGE WITH FATAL ERRORS

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,0001,				***** RUN:07/11/12 TIME:15:24			
PRIOR FISCAL YEAR: 2011				*****FND(0001) GL(ALL)*			
				DEPARTMENT OF AIR QUALITY (9990)			
				AUTOMATED SCO YEAR-END REPORT			
				AS OF 06/30/12			
				***** PAGE 1			
FUND LEVEL ACCRUALS:							

SCO ACCOUNT:	ORG	FUND	SUB-FD				
	9990	0001					
CALSTARS:	ORG	SEC	FUND	FD-DTL			
	9990		0001				

				GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE	
CURRENT YEAR ACCRUALS:							
GENERAL CASH				1110 B	22,906.79-		
REVOLVING FUND CASH				1130	431,639.49		
ACCOUNTS RECEIVABLE DISHONORED CHECKS				1315	129.42-		
ACCOUNTS RECEIVABLE OTHER				1319	3,658,389.56		
CONTINGENT RECEIVABLES				1380	60,149.19		
PROVISION FOR DEFERRED RECEIVABLES				1600 C	3,718,409.33-		
DUE TO OTHER FUNDS				3114.0094	137,931.53-		
UNCLEARED COLLECTIONS				3730	269,003.38		
ALLOCATION CLEARING ACCOUNT				6297 D	711,915.42-		
TOTAL ACCRUALS LESS REVOLVING FUND						603,750.36-	
REPORT EDIT MESSAGE:							
B: FATAL - GL 1110 OR 1130 HAS AN ABNORMAL BALANCE							
C: FATAL - GL 1600 REQUIRES SUBSIDIARY							
D: FATAL - GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL3110							
FATAL - FUND LEVEL ACCRUALS NOT BALANCED							

Explanation of Error Messages:

B: FATAL - GL 1110 OR 1130 HAS AN ABNORMAL BALANCE: GL 1110 has a credit balance.

C: FATAL - GL 1600 REQUIRES SUBSIDIARY: TC 593 has not been entered to add subsidiaries to GL 1600 for A/R-Dishonored Checks, A/R-Other, and Contingent Receivables.

D: FATAL – GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL3110: At year-end, GL 6297 must be reported as a "Due To" or "Due From" accrual. TC 540 or TC 541 has not been entered to reclassify GL 6297 to GL 1400 or GL 3110. This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed.

FATAL - FUND LEVEL ACCRUALS NOT BALANCED: The totals of the fund level accruals, less the amount of the Revolving Fund must equal zero. An out of balance condition may be due to incorrect amounts posted to Automated TCs or incorrect postings to CALSTARS.

General ledger subsidiary balances do not reconcile to the document file subsidiaries

Although no error messages are shown, subsidiary information is shown on the Fund Level Accruals page of the DB3 Report if the general ledger subsidiary balances do not reconcile to the document file subsidiaries. CALSTARS compares the general ledger subsidiary balances on the G02 or S01 Reports to the document file subsidiaries on the D09 or D10 Reports. The Fund Level Accruals page of the DB3 Report displays the difference between the two files:

Determine the correct amount for each subsidiary and make the necessary adjustments to balance the G02/S01 report to the D09/10 report.

Resolve Edit Messages – Appropriation Adjustments and Accruals Section

Edit messages display on the lower left-hand side of the report and can be either fatal or warnings. Fatal edit messages create non-transmittable records. All fatal edit messages for the fund must be cleared before year-end data can be transmitted to the SCO. A listing of the edit messages and the corresponding explanations are displayed in Exhibit IV-B-10.

Warning edit messages will not prevent the fund's data from being transmitted to SCO; therefore, they only appear on DB3 Reports requested at **Blank** report period option. They should, however, be reviewed to determine if corrective action is needed.

Acceptable Warning Messages

Warning messages typically issued for the following conditions **do not** require any further action:

Warning Messages	Condition
OUT OF BALANCE BY \$ _____	Reverting appropriations when SCO posts entries to revert the funds as of June 30 and the department does not post the SCO RV reversion document in CALSTARS. See Exhibit IV-B-11 page 27.
	Prior year receipt accounts such as revenue, refunds to reverted appropriation and operating transfers-in containing a prior year accrual reversal. See Exhibit IV-B-11 (Continued) page 28 & 29.
	Revenue accounts containing a prior year accrual that was posted by SCO but no activity appears in the "Balance per CALSTARS" line of the DB3. This occurs when no new activity was recorded in CALSTARS during the year. See Exhibit IV-B-11 (Continued) page 30.
HAS SCO DATA; NO CALSTARS DATA FOUND	Expenditure appropriations containing a prior year accrual recorded by SCO but no activity appears in the "Balance per CALSTARS" line of the DB3. This occurs when the appropriation balance was fully expended (zero) in the prior year. No ending appropriation balance rolled forward during YEC and no new activity was recorded in CALSTARS during the year. See Exhibit IV-B-11 (Continued) page 31.

Unacceptable Warning Messages

Warning messages on the following accounts are **not acceptable** and require further corrective action:

- ✧ Prior-prior year revenue.
- ✧ Prior-prior year refunds to reverted appropriations.
- ✧ Old CALSTARS accounts (no corresponding SCO account) with residual appropriation balances.
- ✧ Invalid Account Type 97 (ORF) records.

EXHIBIT IV-B-10
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY \$_____	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will not stop the transmittal if the account has no accruals or adjustments, e.g., PY revenue or a reverting appropriation.
	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. If the account has accruals or adjustments, this fund's data will not transmit until the problem is corrected. Review SCO reconciliations. Refer to the <i>Resolve Edit Messages – Appropriation and Accruals</i> section in this chapter.
APPROPRIATION IS OVER-EXPENDED	Warning	Budgetary expenditures exceed the appropriation budget. This record will not stop the transmittal if the account has no accruals or adjustments.
	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations. Refer to the <i>Resolve Edit Messages – Appropriation and Accruals</i> section in this chapter.
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the Subsidiary for validity. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid subsidiaries are established in the D32 Subsidiary Table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Fatal	Review the Subsidiary for validity. Ensure that the fund is valid and established in the statewide D22 Fund Table.
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassified using TC 593.

EXHIBIT IV-B-10 (Continued)
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	<p>The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or</p> <p>No record has been established by SCO, or</p> <p>CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS.</p> <p>Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the account coding.</p>
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	<p>The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or</p> <p>No activity has been recorded in CALSTARS.</p> <p>Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the coding of the account.</p>
NO SCO ACCT SEGMENT ON AS TABLE	Warning	<p>The CALSTARS SCO account segment on the AS Table is blank. This record will not stop the transmittal to SCO if the account has no accruals or adjustments.</p>
	Fatal	<p>The CALSTARS SCO account segment on the AS Table is blank. If the account has accruals or adjustments, the fund's data will not transmit until the problem is corrected.</p> <p>Review the AS Table record and add the SCO Account segment.</p>
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	<p>Amounts entered with special automated year-end transactions – (TC 758 – 760) to report encumbrances funded by A/R reimbursements exceed the amount of the Encumbrances for GL 3010 line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should be posted to the appropriations that incur reimbursable expenditures, never to the Clearing Account (Program 99) or to the Reimbursement account (Category 90).</p>

EXHIBIT IV-B-10 (Continued)
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	Fatal	GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section <i>Record Year-End PFA</i> .
ACCRUALS NOT ALLOWED IN A REVERTING APPROPRIATION	Fatal	Accruals cannot be reported in a reverting appropriation and must be reversed or liquidated. In certain circumstances, SCO may agree to open a reverting appropriation and pay an outstanding claim schedule in July. In those cases, GL 3020, Claims Filed may be reported in a reverting appropriation and a transmit authorization must be requested to override the fatal error.

EXHIBIT IV-B-11

The final SCO RV reversion document to zero the ending balance of a reverting appropriation was not posted. The out-of-balance amount will be the SCO RV reversion document amount.

SCO Tab Run showing RV document and the appropriation balance with a zero balance:

MAIL CODE: 9990				STATE CONTROLLERS OFFICE				PAGE NO: 7577							
REPORT NO: FC-320-01-P				AGENCY RECONCILIATION REPORT				PROCESS DATE: 06-30-2012							
AGENCY: 9990 DEPARTMENT OF AIR QUALITY				PERIOD ENDING 06-30-2012											
FUND YR REF/ITM CATALOG				CA PG EL COM TSK T SOURCE				ACCT DATE		ENACTMENT		ENCUMBRANCE		REVERSION	
DATE POSTING REF				-----DESCRIPTION-----				LAST ACT		YEAR CHAPTER		STATUTE AVAIL.DATE		DATE	
								BUDGET/ADJUSTMENTS		ADVANCES		EXPEND/REVENUE		AVAIL/UNREALIZE	
0001000 2009 001				30 D				06-20-2012							
ITEM DESC				B/A IT. 9990-001-0001						1 1/09		2009 06-30-2010		06-30-2012	
				(2)-AIR QUALITY WORKFORCE											
				BEGIN BALANCE				199,064.25-				55,916.25		143,148.00	
06-30-2012 24-RV060076								143,148.00						143,148.00-	
				ENDING BALANCE				55,916.25-				55,916.25			

DB3 Report showing the ending balance of the CALSTARS appropriation is the SCO RV reversion document amount:

[illegible]

EXHIBIT IV-B-11 (Continued)

A prior year revenue account with a prior year revenue accrual reversal. The out-of-balance amount will be the prior year revenue accrual.

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,															***** RUN:07/22/12 TIME:18:47														
PRIOR FISCAL YEAR: 2011															***** FND(ALL)* GL(ALL)*														
															DEPARTMENT OF AIR QUALITY (9990)														
															AUTOMATED SCO YEAR-END REPORT														
															AS OF 06/30/12														
*****															***** PAGE 7														
APPROPRIATION ADJUSTMENTS AND ACCRUALS:																													

SCO ACCOUNT:															REV-ACCT AT CT														
9990															0125600 R Q														
CALSTARS:															SOURCE AT FFY APPN-SYM														
9990															125600 RR 2010 802														

															GL ACCT/ BUDGET/ADJUST RECEIPT/														
															SUBSIDIARY ADVANCE DISBURSEMENT BALANCE														
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:															0.00 614,553.67- 614,553.67-														
REVERSE PY ADJUSTMENTS TO SCO															0.00 0.00 0.00														
REVERSE PY ACCRUALS															744,598.25- 744,598.25 0.00														
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:																													
TOTAL ADJUSTMENTS															0.00 0.00 0.00														
APPLY: CURRENT YEAR ACCRUALS:																													
TOTAL ACCRUALS															0.00 0.00 0.00														
PENDING BUDGET REVISIONS															0.00 0.00 0.00														
SCO ADJUSTED BALANCE															744,598.25- 130,044.58 614,553.67-														
BALANCE PER CALSTARS															0.00 130,044.58 130,044.58														
REPORT EDIT MESSAGE:																													
WARNING - OUT OF BALANCE BY \$ 744,598.25-																													

Refunds to reverted appropriation with a prior year accrual reversal. The out-of-balance amount will be the prior year accrual.

IV-B-29

Revenue account with a prior year accrual that was posted by SCO. No new activity was recorded in CALSTARS during the year and no amounts will show in the Balance per CALSTARS line.

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2011

***** RUN:07/22/12 TIME:18:43
DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

***** PAGE 23

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT			PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010									0114500	R	Q

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		0.00	628,865.36-	628,865.36-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		628,865.36-	628,865.36	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		628,865.36-	0.00	628,865.36-
BALANCE PER CALSTARS		0.00	0.00	0.00

REPORT EDIT MESSAGE:
WARNING - HAS SCO DATA - NO CALSTARS DATA FOUND
WARNING - OUT OF BALANCE BY \$ 628,865.36-

EXHIBIT IV-B-11 (Continued)

Expenditure appropriation with a prior year accrual that was posted by SCO. The appropriation balance was zero as of 6/30/11 (last year-end). No amounts will show in the Balance per CALSTARS line since no ending appropriation balances rolled forward during YEC last year-end and no new activity was recorded in CALSTARS during the year.

[illegible]

Fatal Messages Requiring 'Transmit Authorization' Override

The DB3 Report may display fatal edit messages that cannot be resolved for the following types of accounts even though the accrual information is correct and the account is reconciled to SCO. These accounts require a 'Transmit Authorization' override of the fatal edit to allow transmission of the data to SCO:

- ✧ Fixed expenditure accounts or continuous appropriations that do not have a budget posted in the Budget/Adjust Column on the Agency Reconciliation Report. See Exhibit IV-B-12 page 33 and 34.
- ✧ Prior year receipt accounts such as revenue, refunds to reverted appropriation and operating transfers-in that contain both a prior year accrual reversal and a current year accrual. See Exhibit IV-B-12 pages 35 and 36.
- ✧ Expenditure appropriations with an Element 02 that is not a Distributed Administration appropriation. See Exhibit IV-B-12 page 37.

Departments with these types of fatal edit messages should contact the CALSTARS Hotline to discuss the account and request an override of the fatal edit. A copy of the DB3 Report and the SCO Tab Run displaying the account must be faxed to (916) 449-5723 or emailed to the CALSTARS Hotline at HOTLINE@dof.ca.gov for evaluation and approval of the override. Once approved, the DB3 Report can be ordered immediately to verify the override of the fatal edit message. The DB3 Report will reflect the override of the fatal edit as follows:

- ✧ The DB3 Report ordered at the **N** report option will no longer display the account containing the fatal edit message.
- ✧ The DB3 Report ordered at the **Blank** or **T** report option will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.
- ✧ The system generated CSYDB3-1 and CSYDB3-2 Reports received after successful transmission to SCO will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.

EXHIBIT IV-B-12

Fixed Expenditure Account (no SCO Budget). Out-of-balance by the difference between the PY accrual and the CALSTARS appropriation (budget) amount that rolled forward from last year's YEC process.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

MAIL CODE: 9990			STATE CONTROLLERS OFFICE				PAGE NO: 5512			
REPORT NO: FC-320-01-P			AGENCY RECONCILIATION REPORT				PROCESS DATE: 06-30-2012			
AGENCY: 9990 DEPARTMENT OF AIR QUALITY			PERIOD ENDING 06-30-2012							
FEDERAL										
FUND	YR	REF/ITM CATALOG	CA PG EL COM TSK T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE		REVERSION
DATE	POSTING REF	-----DESCRIPTION-----				LAST ACT	YEAR CHAPTER	STATUTE	AVAIL.DATE	DATE
						BUDGET/ADJUSTMENTS	ADVANCES	EXPEND/REVENUE	AVAIL/UNREALIZE	
0275000	1990	506	20	D						
	ITEM DESC		PUBLIC AIR CODE	SEC 999			1 1604/90	1990	97-01-9999	97-01-9999
			BEGIN BALANCE					108,951.74		108,951.74
06-16-2012	36-JEA0057127	PFA ACTUAL MAY 10 FY11/12						4,006.89		4,006.89
		ENDING BALANCE						112,958.63		112,958.63

DB3 Report displaying a CALSTARS appropriation budget amount of \$759,204.74 that rolled from YEC in the prior year. The out-of-balance amount is the difference between the PY accrual and the CALSTARS appropriation budget amount.

CSTARDB3 9990 (DEB: AA SPEC) PY, ,0,0,0,0, ***** FND(ALL)* GL(ALL)*															***** RUN:07/22/12 TIME:06:00		
PRIOR FISCAL YEAR: 2011																	
DEPARTMENT OF AIR QUALITY (9990)																	
AUTOMATED SCO YEAR-END REPORT																	
AS OF 06/30/12																	
***** PAGE																	1
APPROPRIATION ADJUSTMENTS AND ACCRUALS:																	

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT				
	9990	0275		1990	506		20					D	C				
CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0275		1990	506				20					00	2011	533
	9990		0275		1990	506				20					00	2010	533

EXHIBIT IV-B-12 (Continued)
ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Fixed Expenditure Account (no SCO Budget). The CALSTARS appropriation budget amount that rolled forward from last year's YEC process was reversed by the agency. The out-of-balance amount is the prior year accrual amount.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

MAIL CODE: 9990				STATE CONTROLLERS OFFICE										PAGE NO: 7090					
REPORT NO: FC-320-01-P				AGENCY RECONCILIATION REPORT										PROCESS DATE: 06-30-2012					
AGENCY: 9990 DEPARTMENT OF AIR QUALITY				PERIOD ENDING 06-30-2012															
FEDERAL																			
FUND	YR	REF/ITM	CATALOG	CA	PG	EL	COM	TSK	T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE		REVERSION			
	DATE	POSTING	REF	-----DESCRIPTION-----								LAST ACT	YEAR	CHAPTER	STATUTE	AVAIL.DATE	DATE		
												BUDGET/ADJUSTMENTS		ADVANCES	EXPEND/REVENUE		AVAIL/UNREALIZE		
0100000	1991	507							D			06-26-2012							
	ITEM	DESC		CH. 817/91		SEC. A(1)							1	817/91	1991	97-01-9999	97-01-9999		
				SEC A(1) AIR QUALITY INCENTIVES															
				BEGIN BALANCE														3,153,004.89	3,153,004.89
	06-04-2012	50-U070202																343,335.20	343,335.20
	06-05-2012	50-U070200																39,904.64	39,904.64
	06-26-2012	50-U070226																29,647.20	29,647.20
	06-26-2012	50-U070229																18,620.32	18,620.32
				ENDING BALANCE														3,584,512.25	3,584,512.25

DB3 Report does not display a CALSTARS budget amount. The appropriation budget amount that rolled forward from YEC in the prior year was reversed out during the current year to match with SCO records for SCO reconciliation purposes. The out-of-balance amount is the amount of the PY accrual.

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,												***** RUN:07/22/12 TIME:18:43						
PRIOR FISCAL YEAR: 2011												***** FND(ALL)* GL(ALL)*						
DEPARTMENT OF AIR QUALITY (9990)																		
AUTOMATED SCO YEAR-END REPORT																		
AS OF 06/30/12																		
*****														PAGE		1		
APPROPRIATION ADJUSTMENTS AND ACCRUALS:																		

SCO ACCOUNT:		ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT				
		9990	0100		1991	507							D	C				
CALSTARS:		ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
		9990		0100		1991	507									00	2011	511
		9990		0100		1991	507									00	2010	511

GL ACCT/ BUDGET/ADJUST RECEIPT/																		
SUBSIDIARY ADVANCE DISBURSEMENT BALANCE																		
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:										0.00		3,584,512.25		3,584,512.25				
REVERSE PY ADJUSTMENTS TO SCO										0.00		0.00		0.00				
REVERSE PY ACCRUALS										980,107.44		980,107.44-		0.00				
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:																		
TOTAL ADJUSTMENTS										0.00		0.00		0.00				
APPLY: CURRENT YEAR ACCRUALS:																		
ACCOUNTS PAYABLE										3010		0.00		1,013,029.35		1,013,029.35		
CLAIMS FILED										3020		0.00		197,035.84		197,035.84		
TOTAL ACCRUALS												0.00		1,210,065.19		1,210,065.19		
PENDING BUDGET REVISIONS												0.00		0.00		0.00		
SCO ADJUSTED BALANCE												980,107.44		3,814,470.00		4,794,577.44		
BALANCE PER CALSTARS												0.00		3,814,470.00		3,814,470.00		
REPORT EDIT MESSAGE:																		
WARNING - OUT OF BALANCE BY \$ 980,107.44 - TRANSMIT AUTHORIZED																		

EXHIBIT IV-B-12 (Continued)

ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Prior year revenue account with a prior year accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

CSTARDB3 9990 (DEST: AA SPEC) PY, 0,1,0,0,***** RUN:07/22/12 TIME:18:43									
PRIOR FISCAL YEAR: 2011***** FND(ALL)* GL(ALL)*									
DEPARTMENT OF AIR QUALITY (9990)									
AUTOMATED SCO YEAR-END REPORT									
AS OF 06/30/12									
***** PAGE 3									
APPROPRIATION ADJUSTMENTS AND ACCRUALS:									

SCO ACCT:ORG	FUND SFD	ENY	REF	CAT	PG-EL-CMP-TSK	REV-ACCT	AT	CT	
9990	0001	2010				0121200	R	Q	
CALSTARS:ORG	SEC	FUND FD	ENY	REF	C-OB-DTL	PG-EL-CMP-TSK	SOURCE	AT	FFY AS
9990	0001	2010	980			121200	RR	2010	876

GENERAL FUND REVENUE									

GL ACCT/ BUDGET/ADJUST RECEIPT/									
SUBSIDIARY ADVANCE DISBURSEMENT BALANCE									
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:									
REVERSE PY ADJUSTMENTS TO SCO									
REVERSE PY ACCRUALS									
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:									
TOTAL ADJUSTMENTS									
APPLY: CURRENT YEAR ACCRUALS:									
GENERAL CASH									
TOTAL ACCRUALS									
PENDING BUDGET REVISIONS									
SCO ADJUSTED BALANCE									
BALANCE PER CALSTARS									
REPORT EDIT MESSAGE:									
WARNING - OUT OF BALANCE BY \$									
4,439.69- - TRANSMIT AUTHORIZED									

***NOTE:** GL 1110-General Cash should be the only type of accrual recorded in prior year Revenue accounts. The only exception is for revenue source code 161000- Escheat or Unclaimed Checks, Warrants, Bonds, Coupons which may also have GL 3020-Claims Filed recorded as an accrual.

ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Refunds to Reverted Appropriations with a prior accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0, ***** RUN:07/22/12 TIME:10:07
PRIOR FISCAL YEAR: 2011 ***** FND(ALL)* GL(ALL)*
                                DEPARTMENT OF AIR QUALITY (9990)
                                AUTOMATED SCO YEAR-END REPORT
                                AS OF 06/30/12
***** PAGE 14
APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****
SCO ACCOUNT:   ORG      FUND SUB-FD EY REF CAT PGM ELEM COMP TASK REV-ACCT AT CT
              9990      0001          2010          0500000 R Q
CALSTARS:     ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM
              9990      0001          2010 980          570000 RR 2010 194
*****
                                GL ACCT/ BUDGET/ADJUST RECEIPT/
                                SUBSIDIARY ADVANCE DISBURSEMENT BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:
REVERSE PY ADJUSTMENTS TO SCO                               0.00 167,280.80- 167,280.80-
REVERSE PY ACCRUALS                                         0.00 0.00 0.00
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS         7,254.05- 7,254.05 0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:                     0.00 0.00 0.00
APPLY: CURRENT YEAR ACCRUALS:
GENERAL CASH *1110                                           0.00 1,935.07- 1,935.07-
TOTAL ACCRUALS                                              0.00 1,935.07- 1,935.07-
PENDING BUDGET REVISIONS                                    0.00 0.00 0.00
SCO ADJUSTED BALANCE                                       7,254.05- 161,961.82- 169,215.87-
BALANCE PER CALSTARS                                      0.00 161,961.82- 161,961.82-

REPORT EDIT MESSAGE:
WARNING - OUT OF BALANCE BY $ 7,254.05- - TRANSMIT AUTHORIZED
```

***NOTE:** GL 1110-General Cash should be the only type of accrual recorded in Refunds to Reverted Appropriations.

ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Expenditure appropriations with an Element 02 that are not Distributed Administration appropriations will appear with an over-expended error message. Normally, Distributed Administration appropriations are budgeted with Element 02. Special logic in the DB3 allows a positive ending balance for Element 02 (the correct value for Distributed Admin appropriations) and issues a fatal "Appropriation is Over-expended" error for a negative ending CALSTARS balance.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0, FND(ALL)* GL(ALL)* ***** RUN:07/22/12 TIME:10:07
PRIOR FISCAL YEAR: 2011 DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12
***** PAGE 29
APPROPRIATION ADJUSTMENTS AND ACCRUALS:
SCO ACCOUNT: ORG FUND SUB-FD EY REF CAT PGM ELEM COMP TASK REV-ACCT AT CT
              9990      1005   002    2010   301          40   02   112        D C
CALSTARS:     ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM
              9990      1005      2010   301          40   02   112         00    2010 B12
*****
GL ACCT/           BUDGET/ADJUST           RECEIPT/
SUBSIDIARY       ADVANCE             DISBURSEMENT             BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:
REVERSE PY ADJUSTMENTS TO SCO
REVERSE PY ACCRUALS
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:
TOTAL ADJUSTMENTS
APPLY: CURRENT YEAR ACCRUALS:
ACCOUNTS PAYABLE
TOTAL ACCRUALS
PENDING BUDGET REVISIONS
SCO ADJUSTED BALANCE
BALANCE PER CALSTARS
ENCUMBRANCES
REPORT EDIT MESSAGE:
WARNING - APPROPRIATION IS OVER-EXPENDED - TRANSMIT AUTHORIZED
```

ORDER AND REVIEW FINAL DB3 REPORT

After the automated year-end transaction codes are posted, request the DB3 Report (**N** report period option) to confirm there are no remaining fatal edit messages. If there are no fatal edit messages, departments will receive a one page null report.

Order and thoroughly review a final DB3 Report (**Blank** report period option) to ensure that:

- ✧ Abnormal GL account balances have been reviewed and verified.
NOTE: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.
- ✧ All subsidiaries contain valid UCM Fund codes or General Ledger Account codes.
- ✧ Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.
- ✧ Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included.
- ✧ The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax and Interfund Loans).
- ✧ Adjustments to SCO appropriation and other detail accounts are displayed with the same sign as displayed on the SCO/CALSTARS appropriation reconciliation (GL 1400 is a "-" or negative; GL 3110 is a positive).
- ✧ Adjustments to SCO agree with supporting Transaction Request forms.
- ✧ Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the "Balance" column.
- ✧ The amount of encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted and fatal edits are corrected. The financial information displayed on the DB3 Report ties to the manually prepared statements displayed in Chapter IV-A.

COMPLETE SECTION 2 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

REVIEW AND PREPARE REMAINING YEAR-END REPORTS

After the DB3 Reports are verified as correct and no fatal edit messages are displayed, complete the remaining year-end reports as follows:

Request the following CALSTARS reports:

- ✧ Beginning with reporting year ending June 30, 2010, agencies are required to identify the agency involved in each Due To/From Other Fund transaction. For each amount posted to GL accounts 1410 and 3114, please provide the 4 digit org code and agency name related to the accrual. This information can be submitted to SCO via a separate spreadsheet, along with the CSYDB3-1 Report. See Exhibit IV-B-14.
- ✧ Report No. 4, Final Statement of Revenue - Q26. Departments must complete the Reconciliation of State Controller's Revenue with Statement of Revenue section. Current year revenue amounts should equal the DB3. Refer to Chapter IV-A, *Report No. 4 Statement of Revenue* section for further information.
- ✧ Report No. 6, Final Budget Report - B06.
 - Appropriation Balance should not be overspent. Refer to Chapter IV-A, *Report No. 6 Final Budget Report* section for further information.
- ✧ Reports No. 7 and 8, Pre-Closing and Post-Closing Trial Balance - G02.
 - Review that all the General Ledgers have a normal balance.
 - Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.
 - Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.
 - Review all subsidiaries contain valid UCM Fund codes or General Ledger Account codes on the Subsidiary on File Report.

Refer to Chapter IV-A, *Report No. 7 Pre-Closing Trial Balance and Report No. 8 Post-Closing Trial Balance* section for further information.
- ✧ Reports No. 18 and 19, Statement of Changes in Capital Assets and Statement of Capital Assets G05.
 - Refer to Chapter IV-A, *Report No. 18-Statement Of Changes In Capital Assets and Report No. 19-Statement Of Capital Assets* section for further information.

Prepare the following reports:

- ✧ Report No. 14 - Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury.
 - Refer to Chapter IV-A, *Report No. 14 Report of Accounts Outside The Treasury System* section for further information.

- ✧ Report No. 22 – Statement of Contingent Liabilities, if applicable.

-Refer to Chapter IV-A, *Report No. 22 Statement of Contingent Liabilities* section for further information.

NOTE: First year participating departments are required to prepare Reports No. 1, 2, 3, 5, and 15. Reports No. 1, 3, and 5 are submitted to the SCO. Reports No. 2 and 15 must be retained by the department for potential questions by the SCO.

COMPLETE SECTION 3 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

After the additional reports are prepared, it is time to transmit the records to the SCO.

REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-End Data Transfer screen will display a listing of each department's eligible Governmental Cost Funds. Departments select individual funds to transmit to the SCO. One or more funds can be selected on any processing day; however, CALSTARS does not transmit automated year-end data to the SCO on Saturdays. Year-end data is transmitted to the SCO after the CALSTARS nightly batch process updates table maintenance entries, financial transactions and error file corrections.

The last day to transmit automated year-end data is August 17, 2012. Refer to the table for transmit and report package submission dates:

Fund Type	Transmit Date	Earliest Report Package Submission Date to SCO	SCO Year-End Financial Reporting Deadline	Reports On Time to SCO?
General Fund, Feeder Funds (0081, 0084-0086, 0089-0091, 0094, 0097), Economic Uncertainty Funds (0374, 0375, 0377), Budget Stabilization Account	July 30 or earlier	July 31 or earlier	July 31	Yes , if report package received by SCO on July 31
	July 31 through August 17	August 1 through August 20	July 31	No , report package is submitted to SCO after the July 31 deadline
	Prepare manual statements after August 17	After August 20	July 31	No , report package is submitted to SCO after the July 31 deadline
All Other Funds	August 17 or earlier	August 20 or earlier	August 20	Yes , if report package received by SCO on August 20
	Prepare manual statements after August 17	After August 20	August 20	No , report package is submitted to SCO after the August 20 deadline

NOTE: CALSTARS does not transmit automated year-end data to the SCO on Saturdays.

To transmit year-end financial data for a fund, enter **S** (Select fund for data transfer to SCO) in the Function **F** column on the **F.2** screen. The selection request may be cancelled at any time prior to the beginning of nightly processing by entering **C** (Cancel request for data transfer to SCO). The status of fund transmittals may be viewed on the **F.2** screen. The day after selecting a fund for data transfer to the SCO, the **F.2** screen can be viewed to determine if the year-end data was successfully sent to the SCO. When the message "No Data To Send to SCO" is displayed, there were no adjustment or accrual records to report for that fund. The SCO processes the data the day after the transmitting of data is successful (except on weekends). An example of the **F.2** screen is shown here.

```

9990 F.2: SCO Year-End Data Transfer                                08-03-2012 03:03 PM

Enter under F below: (S=Select fund for data transfer to SCO)
                     (C=Cancel request for data transfer to SCO)

  F  SEC  FUND  MESSAGE                                           DATE SENT
  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -  -
  -  00  0001                                     07-20-2012
  -  00  0044  Year-end data successfully sent to SCO
  -  00  0178  Data not sent to SCO due to errors
  -  00  0321  Data not sent to SCO due to errors
  -  00  0539  No data to send to SCO                                07-20-2012
  -  00  3038  You have requested transfer of Year-end data to SCO
                                     *** End of Data ***

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit      Bkwr  Frwr      Main

```

THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-End Report – Final
 CSYDB3-2 Transmitted SCO Year-End Report

After the agency makes a copy for their year-end file, the CSYDB3-1 Report is sent to the SCO with the final year-end package. The report contains the same pages as the standard requestable DB3 **Blank** report option, but displays only the transmit authorized warning messages. All other types of warning messages are not displayed.

The CSYDB3-2 Report is retained at the department with a copy of the year-end package. This report contains only pages that display accruals. The CSYDB3-2 Report will not be created when the message "No data to send to SCO" is displayed on the **F.2** screen.

GL Account Verification pages are not created for the CSYDB3-X system generated reports.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-End Report - Exceptions

The CSYDB3-3 Report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Departments can make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 Reports for both Fund Level Accruals and Appropriation Adjustments and Accruals sections are shown in Exhibits IV-B-13 through IV-B-18.

EXHIBIT IV-B-13
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT
 FUND LEVEL ACCRUALS SECTION
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```

CSYDB3-1 9990 (DEST: AA SPEC) ***** DEPARTMENT OF AIR QUALITY *****
                                CALSTARS    AUTOMATED SCO YEAR-END REPORT - FINAL REPORT
07/28/2012 (18:17) *****
FUND LEVEL ACCRUALS:
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
              9990      0001

CALSTARS:     ORG      SEC  FUND  FD-DTL
              9990      0001
*****

                                GL ACCT/
                                SUBSIDIARY
                                GENERAL LEDGER
                                AMOUNT
                                BALANCE

CURRENT YEAR ACCRUALS:
GENERAL CASH                      1110                      314,885.48
REVOLVING FUND CASH                1130                      26,364.03
ACCOUNTS RECEIVABLE OTHER          1319                      920,279.57
PROVISION FOR DEFERRED REC / A/R - OTHER 1600.1319          920,279.57-
PREPAYMENT TO ARCHITECTURE REVOLVING FUND 1730.0602           28,000.00
DUE TO OTHER FUNDS                 3114.0094             644.00-
REIMBURSEMENTS COLLECTED IN ADVANCE     3420          120,436.00-
UNCLEARED COLLECTIONS               3730          193,805.48-
RESERVE FOR PREPAID ITEMS            5330.0602          28,000.00-
TOTAL ACCRUALS LESS REVOLVING FUND                                0.00
  
```

EXHIBIT IV-B-14

① Note: Adjustment to SCO appropriation see attached Transaction Request to SCO # 11-098

EXHIBIT IV-B-14 (Continued)
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
DATE:	

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Sreet, Sacramento, CA 95814	11-098

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO USE	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
0001000	9990	2011		001					10							2,963.00	D	D					
Correct TR Req 11-095				Chapter 33/11, Item 9990-001-0001										Air Quality Control									
0890000	9990	2011		001					10							2,963.00	C	D					
Correct TR Req 11-095				Chapter 33/11, Item 9990-001-0001										Air Quality Control									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									
DESCRIPTION				(UNRP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION									

TYPE OF TRANSACTION:	Correction to Transaction Request 11-095	I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in	
LEGAL AUTHORITY AND REASON FOR REQUEST:	Transaction Request No. 11-095, dated 6/17/12, was written incorrectly with a credit to the General Fund. It should have been a credit to the Federal Trust Fund.	AUTHORIZED SIGNATURE: <i>U.R. Dunne</i>	
CONTACT PERSON: U.R. Dunne, Accounting Administrator		PHONE FOR CONTACT: 445-0000	
E-MAIL FOR CONTACT: URDunne@dqa.ca.gov		DATE: July 5, 2012	

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

EXHIBIT IV-B-14 (Continued)
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT

**Due From Other Funds/Appropriations (GL 1410/1420)
and Due To Other Funds/Appropriations (GL 3114/3115)
Supplementary Information**
June 30, 20XX

This information is required for all Due From Other Funds (GL 1410/1420) and Due To Other Funds (GL 3114/3115) amounts reported on Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1, 3, and 7.

Page 1 of 1

Agency Name and Number <p style="text-align: center;">DEPARTMENT OF AIR QUALITY (9990)</p>	Fund Name and Number <p style="text-align: center;">GENERAL FUND 0001</p>	
Name of Contact Person, Title <p style="text-align: center;">U. R. Dunne, Accounting Administrator</p>	Telephone Number <p style="text-align: center;">916-445-0000</p>	Email Address <p style="text-align: center;"><u>URDunne@daq.ca.gov</u></p>

GL ACCOUNT (1410 OR 3114)	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	REPORT NO. SHOWING AMT
1410	0006	6100	Department of Education	755,709.37	CSYDB3-1
1410	0014	0840	State Controller's Office	39,967.96	CSYDB3-1
1410	0042	5225	Department of Corrections and Rehabilitation	63,380.83	CSYDB3-1
1410	0044	8860	Department of Finance	92,864.82	CSYDB3-1
1420	0001	0820	Dept of Justice	4,559,482.00	
1420	0001	0840	State Controller's Office	1,337,289.80	
			Total 1420.0001	5,896,771.80	CSYDB3-1
3114	0044	2120	Alcohol Beverage Control Appeals Board	320,000.00	CSYDB3-1
3114	0094	2180	Department of Corporations	644.00	CSYDB3-1
3114	0512	2670	Board of Pilot Commissioners	3,978.91	CSYDB3-1
3114	0666	3340	Californai Conservation Corps	16,936.79	CSYDB3-1
3114	0678	3680	Department of Boating and Waterways	10,966.61	CSYDB3-1
3115	0001	8380	Department of Personnel Administration	2,926,556.67	
3115	0001	0840	State Controller's Office	4,227,248.53	
3115	0001	9671	Board of Control Equity Claims	3,685,293.60	
			Total 3115.0001	10,839,098.80	CSYDB3-1
3114	0890	9990	Department of Air Quality	2,963.00	CSYDB3-1

EXHIBIT IV-B-15
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT
 FUND LEVEL ACCRUALS SECTION
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-2 9990 (DEST: AA SPEC) ***** DEPARTMENT OF AIR QUALITY ***** ORG NUMBER: 9990
 CALSTARS TRANSMITTED SCO YEAR-END REPORT - FINAL REPORT ORG PAGE: 1
 07/28/2012 (18:17) ***** RUN PAGE: 1

FUND LEVEL ACCRUALS:

 SCO ACCOUNT: ORG FUND SUB-FD
 9990 0001

CALSTARS: ORG SEC FUND FD-DTL
 9990 0001

	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS	3114.0094	644.00-	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
RESERVE FOR PREPAID ITEMS	5330.0602	28,000.00-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

EXHIBIT IV-B-16
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT
 APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```

CSYDB3-2 9990 (DEST: AA SPEC) *****
                                CALSTARS                                DEPARTMENT OF AIR QUALITY
                                TRANSMITTED SCO YEAR-END REPORT - FINAL REPORT
07/28/2012 (18:17) *****
                                APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD  EY    REF    CAT      PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
                9990      0001      2011  001              10              D    C

CALSTARS:      ORG  SEC  FUND  FD-DTL  EY    REF    CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE  AT    FFY  APPN-SYM
                9990      0001      2011  001              10              00    2011  100

*****
                                GL ACCT/      BUDGET/ADJUST      RECEIPT/
                                SUBSIDIARY      ADVANCE      DISBURSEMENT      BALANCE

ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-      14,862,525.39      8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO                0.00                0.00                0.00
REVERSE PY ACCRUALS                0.00                0.00                0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:
  DUE TO OTHER FUNDS                3114.0890                0.00                2,963.00      1 2,963.00
  TOTAL ADJUSTMENTS                0.00                2,963.00
APPLY: CURRENT YEAR ACCRUALS:
  ACCOUNTS PAYABLE                3010                0.00                1,267,070.53      1,267,070.53
  DUE TO OTHER APPNS                3115                0.00                1,385,729.73      1,385,729.73
  TOTAL ACCRUALS                0.00                2,652,800.26      2,652,800.26
PENDING BUDGET REVISIONS                0.00                0.00                0.00
SCO ADJUSTED BALANCE                23,303,658.00-      17,518,288.65      5,785,369.35-
BALANCE PER CALSTARS                23,303,658.00-      17,518,288.65      5,785,369.35-

FUNDED BY REIMBURSEMENTS                1420                0.00                90,250.00-      0.00
ENCUMBRANCES                3010                0.00                1,267,070.53      0.00
  
```

1

Note: Adjustment to SCO appropriation see attached Transaction Request to SCO # 11-098 (Exhibit IV-B-14)

EXHIBIT IV-B-17
 CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT
 FUND LEVEL ACCRUALS SECTION
 SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

```

CSYDB3-3 *****
                                CALSTARS      DEPARTMENT OF AIR QUALITY      *****
                                AUTOMATED SCO YEAR-END REPORT - EXCEPTION  REPORT      ORG NUMBER:  9990
07/20/2012 (18:17) *****
                                FUND LEVEL ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
               9990      0321

CALSTARS:      ORG  SEC  FUND  SUB-FD
               9990      0321
*****

                                GL ACCT/      GENERAL LEDGER
                                SUBSIDIARY      AMOUNT      BALANCE

CURRENT YEAR ACCRUALS:
  GENERAL CASH, REMITTANCE IN TRANSIT      1110      3.15
  TOTAL ACCRUALS LESS REVOLVING FUND      3.15

REPORT EDIT MESSAGE:
  FATAL - FUND LEVEL ACCRUALS NOT BALANCED
  
```


EXHIBIT IV-B-18
 CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT
 APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION
 SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

CSYDB3-3 *****

DEPARTMENT OF AIR QUALITY

ORG NUMBER: 9990

CALSTARS

AUTOMATED SCO YEAR-END REPORT - EXCEPTION REPORT

ORG PAGE: 1

07/20/2012 (18:17) *****

RUN PAGE: 1

APPROPRIATION ADJUSTMENTS AND ACCRUALS

SCO ACCOUNT: ORG FUND SUB-FD EY REF CAT PGM ELEM COMP TASK REV-ACCT AT CT

9990 0178 2010 001 99 D C

CALSTARS: ORG SEC FUND SUB-FD EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM

9990 0178 2010 001 CA 2010 900

GL ACCT/ BUDGET/ADJUST RECEIPT/

SUBSIDIARY ADVANCE DISBURSEMENT BALANCE

ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS: 0.00 0.00 0.00

REVERSE PY ADJUSTMENTS TO SCO 0.00 0.00 0.00

REVERSE PY ACCRUALS 0.00 0.00 0.00

APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:

TOTAL ADJUSTMENTS 0.00 0.00 0.00

APPLY: CURRENT YEAR ACCRUALS:

GENERAL CASH 1110 0.00 71.77- 71.77-

TOTAL ACCRUALS 0.00 71.77- 71.77-

PENDING BUDGET REVISIONS 0.00 0.00 0.00

SCO ADJUSTED BALANCE 0.00 0.00 0.00

BALANCE PER CALSTARS 0.00 71.77- 71.77-

REPORT EDIT MESSAGE:

FATAL - OUT OF BALANCE BY \$ 71.77

FATAL - APPROPRIATION IS OVER-EXPENDED

PREPARE CERTIFICATION LETTER AND ASSEMBLE FINAL YEAR-END PACKAGE

Prepare the year-end certification letter. A separate certification letter is required for each fund submitted. Examples of the automated year-end certification letters are displayed in Exhibit IV-B-19 for ongoing participants and in Exhibit IV-B-20 for first year participants. The certification letter must be dated the date the agency transmitted its Year-End Statements to SCO.

For ongoing participants in CALSTARS Auto Year-End Process, the certification letter should specify the CSYDB3-1 Report is submitted in lieu of Reports 1, 2, 3, 5 and 15.

The certification letter for first year participants will specify a CALSTARS CSYDB3-1 will be submitted in lieu of Reports 2 and 15.

Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request(s).

Final Year-end Package to SCO: Assemble the final year-end package including the certification letter, CSYDB3-1 Report, the remaining required reports, and supporting documentation (pending Budget Revisions/Executive Orders, Transaction Requests for Adjustment to SCO, Due To and Due From Supplementary Information Form, or other applicable supporting documents.) Exhibit IV-B-21 displays the required year-end statements when using the automated process for both the first year participants and ongoing participants.

Final Year-end Package Retained By Agency: Assemble the final year-end package to be retained by Agency including CSYDB3-2 Report, a copy of the final year-end package sent to SCO, copies of Transaction Request forms supporting the Report 3 adjustments to SCO (footnote Report 3 adjustments to CSYDB3-2 Reports), Report 10 and 11 (a complete copy must be retained for audit purposes), pending budget revisions and executive orders, and Supplemental Worksheet for Due To/From.

Sign and date certification letter. Make all necessary copies. Retain the CSYDB3-2 Report with a copy of the final year-end package.

COMPLETE SECTION 4 OF THE AUTOMATED YEAR-END REPORT CHECKLIST.

Submit the completed package to the SCO by the year-end financial statement due dates. Note the date the package is sent to the SCO on the cover page of the Automated Year-End Report Checklist.

YEAR-END FINANCIAL STATEMENT DUE DATES

The year-end financial statement due dates apply to receipt of the year-end package by the SCO rather than the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages can be submitted after the report deadlines; however, the SCO will **not** accept late electronic transmittals.

Departments must transmit automated year-end data to the SCO at least one day **before** the mid-August year-end statement due date for all funds other than the General Fund, Feeder Funds, and Economic Uncertainty Funds. Refer to the chart displaying specific transmit and due dates in section *Request the Transmittal of Fund Records*.

REVISIONS TO THE AUTOMATED YEAR-END FINANCIAL STATEMENTS

A successful transmittal of the automated year-end statements may only be sent once. If a revision to the year-end statements is required, the revised statements must be prepared manually with the SCO's Forms 571E and 571F. Refer to Chapter IV-A, *Revisions to Reports* section for instructions and additional information regarding these forms.

EXHIBIT IV-B-19
CERTIFICATION LETTER
ONGOING PARTICIPANTS (NOT FIRST YEAR)

State of California
M e m o r a n d u m

Date : July 31, 2012

To: State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 700
Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)
102 North Street
Sacramento, CA 95814
I.M. King, Director, IMKing@daq.ca.gov
U.R. Dunne, Chief of Accounting, URDunne@daq.ca.gov

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a participant in CALSTARS Auto Year-End. Year -end accruals and adjustments were transmitted to your office on 7/28/11 for Fund 0001. The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.

The following financial reports for the fiscal year-end June 30, 2011, are enclosed:

GENERAL FUND (0001)

<u>Report No.</u>	<u>Description</u>
CSYDB3-1	Automated SCO Year-End Report – Final
3	Adjustments to Controller's Accounts (annotated back-up only)
4	Statement of Revenue
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance

SPECIAL REPORTS

<u>Report No.</u>	<u>Description</u>
14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – none to report
18	Statement of Changes in Capital Assets
19	Statement of Capital Assets
22	Statement of Contingent Liabilities – none to report

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234
E-Mail: IBTryin@daq.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on this 31st day of July, 2012 at Sacramento, California.

Signature of Officer

Type or print name of Officer

Title of Officer

EXHIBIT IV-B-20
CERTIFICATION LETTER
FIRST YEAR PARTICIPANTS

**State of California
M e m o r a n d u m**

Date : July 31, 2012

To: State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 700
Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)
102 North Street
Sacramento, CA 95814
I.M. King, Director, IMKing@daq.ca.gov
U.R. Dunne, Chief of Accounting, URDunne@daq.ca.gov

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a first year participant in CALSTARS Auto Year-End. Year-end accruals and adjustments were transmitted to your office on 7/28/12 for Fund 0001.

The following financial reports for the fiscal year end June 30, 2012, are enclosed:

GENERAL FUND (0001)

<u>Report No.</u>	<u>Description</u>
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet (see below)
3	Adjustments to Controller's Accounts (includes annotated back-up)
4	Statement of Revenue
5	Final Recon of SCO Accts with Final Budget Report
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller (see below)

This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 Report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.

SPECIAL REPORTS

<u>Report No.</u>	<u>Description</u>
14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
18	Statement of Changes in Capital Assets
19	Statement of Capital Assets
22	Statement of Contingent Liabilities – none to report

Contact Person: I. Ben Tryin
Phone Number: (916) 555-1234
E-Mail: IBTryin@daq.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on this 31st day of July, 2012 at Sacramento, California.

Signature of Officer

Type or print name of Officer

Title of Officer

EXHIBIT IV-B-21
REQUIRED FINANCIAL AUTOMATED YEAR-END STATEMENTS FOR GOVERNMENTAL COST FUNDS

REQUIRED REPORTS – FIRST YEAR PARTICIPANTS		REQUIRED REPORTS – ONGOING PARTICIPANTS	
Report No. 1 – Report of Accruals to Controller's Accounts		Not required	
Report No. 2 –Must be retained with year-end statements		Not required	
Report No. 3 – Adjustments to Controller's Accounts		Not required	
Report No. 3 – Supporting documentation		Report No. 3 – Supporting documentation (annotated to CSYDB3-1) Report	
Report No. 4 – Final Statement of Revenue		Report No. 4 – Final Statement of Revenue	
Report No. 5 – Final Reconciliation of Controller's Accounts with Final Budget Report		Not required	
Report No. 6 – Final Budget Report		Report No. 6 – Final Budget Report	
Report No. 7 – Pre-Closing Trial Balance		Report No. 7 – Pre-Closing Trial Balance	
Report No. 8 – Post-Closing Trial Balance		Report No. 8 – Post-Closing Trial Balance	
Report No. 14 – Report of Accounts Outside the Treasury System	1	Report No. 14 – Report of Accounts Outside the Treasury System	1
Report No. 15 –Must be retained with year-end statements		Not required	
Report No. 18 – Statement of Changes in Capital Assets		Report No. 18 – Statement of Changes in Capital Assets	
Report No. 19 – Statement of Capital Assets	1	Report No. 19 – Statement of Capital Assets	1
Report No. 22 – Statement of Contingent Liabilities	2	Report No. 22 – Statement of Contingent Liabilities	2
CALSTARS CSYDB3-1 Report		CALSTARS CSYDB3-1 Report	

1 Submit only 1 statement per department (not per fund).

2 Submit 1 statement per fund.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

***** PAGE 1

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001		10					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2009	001				10					00	2009	100

GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
------------------------	--------------------------	--------------------------	---------

ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	28,502.42	28,502.42-	0.00
REVERSE PY ADJUSTMENTS TO SCO	0.00	0.00	0.00
REVERSE PY ACCRUALS	102,288.30	102,288.30-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:			
TOTAL ADJUSTMENTS	0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:			
TOTAL ACCRUALS	0.00	0.00	0.00
PENDING BUDGET REVISIONS	0.00	0.00	0.00
SCO ADJUSTED BALANCE	130,790.72	130,790.72-	0.00
BALANCE PER CALSTARS	2,968,824.37-	130,790.72-	3,099,615.09-*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 3,099,615.09*

NOTE: *Appropriation reverted June 30, 2012. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,

***** RUN:07/29/12 TIME:10:07

PRIOR FISCAL YEAR: 2011

***** FND (ALL) * GL (ALL) *

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

* PAGE 2

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001		20					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2009	001				20					00	2009	200

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		41,838.89-	41,838.89	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		2,684.91	2,684.91-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		39,153.98-	39,153.98	0.00
BALANCE PER CALSTARS		1,553,482.49-	39,153.98	1,514,328.51-*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 1,514,328.51*

NOTE: *Appropriation reverted June 30, 2011. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

***** PAGE 3

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001		30	01				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2009	001				30	01				00	2009	301

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		42,368.68	42,368.68-	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		42,368.68	42,368.68-	0.00
BALANCE PER CALSTARS		431,467.44-	42,368.68-	473,836.12-*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 473,836.12*

NOTE: *Appropriation reverted June 30, 2012. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

***** PAGE 4

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001		30	02				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2009	001				30	02				00	2009	302

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		42,368.68-	42,368.68	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		42,368.68-	42,368.68	0.00
BALANCE PER CALSTARS		431,467.44	42,368.68	473,836.12*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 473,836.12-*

NOTE: *Appropriation reverted June 30, 2012. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,

***** RUN:07/29/12 TIME:10:07

PRIOR FISCAL YEAR: 2011

***** FND (ALL) * GL (ALL) *

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

* PAGE 5

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001		99					D	C

[illegible]

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		39,678.29-	39,678.29	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		39,678.29	39,678.29-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		0.00	0.00	0.00
BALANCE PER CALSTARS		0.00	0.00	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

***** PAGE 6

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2009	001	90						F	C

[illegible]

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		140,706.58	140,706.58-	0.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		216,739.40-	216,739.40	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		76,032.82-	76,032.82	0.00
BALANCE PER CALSTARS		1,729,290.26	76,032.82	1,805,323.08*

REPORT EDIT MESSAGE:

WARNING - OUT OF BALANCE BY \$ 1,805,323.08-

NOTE: *Appropriation reverted June 30, 2012. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

***** PAGE 7

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO	ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
		9990	0001		2010	001		10					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001				10					00	2010	100

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		8,414,850.64-	3,056,580.27	5,358,270.37-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		2,773,498.42	2,773,498.42-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE FROM OTHER APPNS	1420	245,678.00-	245,678.00-	
TOTAL ADJUSTMENTS		0.00	245,678.00-	245,678.00-
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	13,166.30	13,166.30
CLAIMS FILED	3020	0.00	3,683.82	3,683.82
DUE TO OTHER APPNS	3115	0.00	1,928.47	1,928.47
TOTAL ACCRUALS		0.00	18,778.59	18,778.59
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		5,641,352.22-*	56,182.44*	5,585,169.78-
BALANCE PER CALSTARS		5,471,996.22-*	113,173.56-*	5,585,169.78-
ENCUMBRANCES	3010	0.00	13,166.30	0.00

2

Note: Adjustment to SCO appropriation see attached Transaction Request to SCO # 11-099

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE	MSG Code
JE	C C C C M M D D	

**STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST**

2

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
DATE:	

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Street, Sacramento, CA 95814	11-099

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO USE	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
0001000	9990	2010		001					20							245,678.00	D	D					
Correct Claim Shedules				Chapter 712/10, Item 9990-001-0001										Air Qaulity Control									
0001000	9990	2010		001					10							245,678.00	C	D					
Correct Claim Shedules				Chapter 712/10, Item 9990-001-0001										Air Qaulity Control									

TYPE OF TRANSACTION: Correction to Various Claim Schedules LEGAL AUTHORITY AND REASON FOR REQUEST: Contract # CS00253 was erroneously encumbered and paid against 990-001-0001 Prog 10. The expenditures should have been charged to 9990-001-001 Program 20. The following is a list of the claim schedule numbers and the dates paid: 01123000 11/14/2011	I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in AUTHORIZED SIGNATURE: <i>U.R. Dunne</i> CONTACT PERSON: U.R. Dunne, Accounting Administrator E-MAIL FOR CONTACT: URDunne@dqa.ca.gov PHONE FOR CONTACT: 445-0000 DATE: July 5, 2012
--	---

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO	ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
		9990	0001		2010	001		20					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001				20					00	2010	200

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		1,963,326.44-	284,970.79	1,678,355.65-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		1,282,941.31	1,282,941.31-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE TO OTHER APPNS	3115	0.00	245,678.00	245,678.00
TOTAL ADJUSTMENTS		0.00	245,678.00	245,678.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		680,385.13-	752,292.52-	1,432,677.65-
BALANCE PER CALSTARS		680,385.13-	752,292.52-	1,432,677.65-

2

Note: Adjustment to SCO appropriation see attached Transaction Request to SCO # 11-099

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO	ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
		9990	0001		2010	001		30	01				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001				30	01				00	2010	301

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		1,190,400.37-	408,792.24	781,608.13-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		365,144.05	365,144.05-	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		825,256.32-	43,648.19	781,608.13-
BALANCE PER CALSTARS		825,256.32-	43,648.19	781,608.13-

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0, , , , , , ***** RUN:07/29/12 TIME:10:07

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001		30	02				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001				30	02				00	2010	302

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		1,190,400.37	408,792.24-	781,608.13
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		365,210.65-	365,210.65	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		825,189.72	43,581.59-	781,608.13
BALANCE PER CALSTARS		825,189.72	43,581.59-	781,608.13

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2011 *****

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***** FND (ALL) * GL (ALL) *

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001		99					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001									CA	2010	900

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		2,103,422.08	2,140,014.43-	36,592.35-
REVERSE PY ADJUSTMENTS TO SCO		6,850.00-	6,850.00	0.00
REVERSE PY ACCRUALS		2,096,572.08-	2,096,572.08	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS/REC - ABATEMENTS	1311	0.00	17.54-	17.54-
DUE FROM OTHER APPNS	1420	0.00	1,928.47-	1,928.47-
ACCOUNTS PAYABLE	3010	0.00	36,288.36	36,288.36
CLAIMS FILED	3020	0.00	2,250.00	2,250.00
TOTAL ACCRUALS		0.00	36,592.35	36,592.35
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		0.00	0.00	0.00
BALANCE PER CALSTARS		0.00	0.00	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001	90						F	C

[illegible]

ACCOUNT	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		6,673,179.65	2,552,595.25-	4,120,584.40
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		2,437,335.24-	2,437,335.24	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS RECEIVABLE - REIMBURSEMENTS	1312	0.00	880.00-	880.00-
DUE FROM OTHER FUNDS	1410.0014	0.00	39,967.96-	39,967.96-
DUE FROM OTHER FUNDS	1410.0044	0.00	12,593.49-	12,593.49-
DUE FROM OTHER APPNS	1420	0.00	69,388.31-	69,388.31-
DUE FROM OTHER GOVERNMENTAL ENTITIES	1590	0.00	960.00-	960.00-
TOTAL ACCRUALS		0.00	123,789.76-	123,789.76-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		4,235,844.41	239,049.77-	3,996,794.64
BALANCE PER CALSTARS		4,235,844.41	239,049.77-	3,996,794.64

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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AUTOMATED SCO YEAR-END REPORT

AUTOMATED SCO YEAR-END REPORT

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011							0161400	R	Q

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	980								161400	RR	2011	950

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		0.00	6,513,065.22-	6,513,065.22-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
GENERAL CASH	1110	0.00	1,075.00-	1,075.00-
TOTAL ACCRUALS		0.00	1,075.00-	1,075.00-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		0.00	6,514,140.22-	6,514,140.22-
BALANCE PER CALSTARS		0.00	6,514,140.22-	6,514,140.22-

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001		10					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001				10					00	2011	100

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		23,303,658.00-	14,862,525.39	8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE TO OTHER FUNDS	3114.0890	0.00	2,963.00	2,963.00
TOTAL ADJUSTMENTS		0.00	2,963.00	2,963.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,267,070.53	1,267,070.53
DUE TO OTHER APFNS	3115	0.00	1,385,729.73	1,385,729.73
TOTAL ACCRUALS		0.00	2,652,800.26	2,652,800.26
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		23,303,658.00-	17,518,288.65	5,785,369.35-
BALANCE PER CALSTARS		23,303,658.00-	17,518,288.65	5,785,369.35-
FUNDED BY REIMBURSEMENTS	1420	0.00	90,250.00-	0.00
ENCUMBRANCES	3010	0.00	1,267,070.53	0.00

1) Note: Adjustment to SCO appropriation see attached Transaction Request to SCO # 11-098 (Exhibit IV-B-14)

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001		20					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001				20					00	2011	200

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		8,633,394.00-	7,098,939.02	1,534,454.98-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	88,487.87	88,487.87
DUE TO OTHER APPNS	3115	0.00	1,035,198.89	1,035,198.89
TOTAL ACCRUALS		0.00	1,123,686.76	1,123,686.76
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		8,633,394.00-	8,222,625.78	410,768.22-
BALANCE PER CALSTARS		8,633,394.00-	8,222,625.78	410,768.22-
ENCUMBRANCES	3010	0.00	88,487.87	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001		30	01				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001				30	01				00	2011	301

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		4,762,758.00-	3,233,532.50	1,529,225.50-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	135,583.00	135,583.00
DUE TO OTHER APPNS	3115	0.00	484,337.75	484,337.75
TOTAL ACCRUALS		0.00	619,920.75	619,920.75
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		4,762,758.00-	3,853,453.25	909,304.75-
BALANCE PER CALSTARS		4,762,758.00-	3,853,453.25	909,304.75-
ENCUMBRANCES	3010	0.00	135,583.00	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001		30	02				D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001				30	02				00	2011	302

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		4,762,758.00	3,233,532.50-	1,529,225.50
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
DUE FROM OTHER APPNS	1420	0.00	484,337.75-	484,337.75-
ACCOUNTS PAYABLE	3010	0.00	135,583.00-	135,583.00-
TOTAL ACCRUALS		0.00	619,920.75-	619,920.75-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		4,762,758.00	3,853,453.25-	909,304.75
BALANCE PER CALSTARS		4,762,758.00	3,853,453.25-	909,304.75
ENCUMBRANCES	3010	0.00	135,583.00-	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001		99					D	C

[illegible]

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		0.00	1,586,654.71	1,586,654.71
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS/REC - ABATEMENTS	1311	0.00	186.46-	186.46-
DUE FROM OTHER FUNDS	1410.0006	0.00	459,545.42-	459,545.42-
DUE FROM OTHER APPNS	1420	0.00	2,896,852.37-	2,896,852.37-
ACCOUNTS PAYABLE	3010	0.00	473,422.85	473,422.85
CLAIMS FILED	3020	0.00	239,120.42	239,120.42
DUE TO OTHER FUNDS	3114.0512	0.00	3,978.91	3,978.91
DUE TO OTHER FUNDS	3114.0666	0.00	16,936.79	16,936.79
DUE TO OTHER FUNDS	3114.0678	0.00	10,966.61	10,966.61
DUE TO OTHER APPNS	3115	0.00	1,025,503.96	1,025,503.96
TOTAL ACCRUALS		0.00	1,586,654.71-	1,586,654.71-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		0.00	0.00	0.00
BALANCE PER CALSTARS		0.00	0.00	0.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,          ,      /           /           /           /           /           /           /***** RUN:07/29/12 TIME:10:07
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PRIOR FISCAL YEAR: 2011 ***** FND(ALL)* GL(ALL)*
DEPARTMENT OF AIR QUALITY (9990)
AUTOMATED SCO YEAR-END REPORT
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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001	90						F	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001									90	2011	801

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
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ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	16,883,169.00	9,962,938.22-	6,920,230.78
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REVERSE PY ADJUSTMENTS TO SCO	0.00	0.00	0.00
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REVERSE PY ACCRUALS	0.00	0.00	0.00
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APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:

TOTAL ADJUSTMENTS	0.00	0.00	0.00
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APPLY: CURRENT YEAR ACCRUALS:

GENERAL CASH	1110	0.00	65,829.80-	65,829.80-
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DUE FROM OTHER FUNDS	1410.0006	0.00	296,163.95-	296,163.95-
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DUE FROM OTHER FUNDS	1410.0042	0.00	63,380.83-	63,380.83-
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DUE FROM OTHER FUNDS	1410.0042	0.00	89,580.63	89,580.63
DUE FROM OTHER FUNDS	1410.0044	0.00	80,271.33-	80,271.33-

DUE FROM OTHER APPNS	1420	0.00	2,444,264.90-	2,444,264.90-
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DUE FROM OTHER AGENS	1420	0.00	2,444,204.90	2,444,204.90
DUE FROM OTHER GOVERNMENTAL ENTITIES	1590	0.00	225.00-	225.00-

DOE FROM OTHER GOVERNMENTAL ENTITIES	1999	0.00	225.00	225.00
TOTAL ACCRUALS		0.00	2,950,135.81-	2,950,135.81-

PENDING BUDGET REVISIONS	0.00	0.00	0.00
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PENDING BUDGET REVISIONS	0.00	0.00	0.00
SCO ADJUSTED BALANCE	16,883,169.00	12,913,074.03-	3,970,094.97

SEC ADJUSTED BALANCE	16,883,169.00	12,913,074.03	3,970,094.97
BALANCE PER CALSTARS	16.883.169.00	12.913.074.03-	3.970.094.97

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001	96						D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	001									96	2011	704

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		28,126.65	0.00	28,126.65
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		28,126.65	0.00	28,126.65
BALANCE PER CALSTARS		28,126.65	0.00	28,126.65

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001	97						D	C

[illegible]

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		100,000.00	0.00	100,000.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
CASH ON HAND	1190	50.00-	0.00	50.00-
EXPENSE ADVANCES	1710	7,263.10-	0.00	7,263.10-
ACCOUNTS PAYABLE	3010	54,817.62-	0.00	54,817.62-
CLAIMS FILED	3020	11,505.25-	0.00	11,505.25-
TOTAL ACCRUALS		73,635.97-	0.00	73,635.97-
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		26,364.03	0.00	26,364.03
BALANCE PER CALSTARS		26,364.03	0.00	26,364.03

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

[illegible]

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	001	98						D	C

[illegible]

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		110,000.00	0.00	110,000.00
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
TOTAL ACCRUALS		0.00	0.00	0.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		110,000.00	0.00	110,000.00
BALANCE PER CALSTARS		110,000.00	0.00	110,000.00

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,

***** RUN:07/29/12 TIME:10:07

***** FND (ALL) * GL (ALL) *

DEPARTMENT OF AIR QUALITY (9990)

AUTOMATED SCO YEAR-END REPORT

AS OF 06/30/12

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APPROPRIATION ADJUSTMENTS AND ACCRUALS:

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2011	501		10					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2011	501				10					00	2011	551

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		22,582,000.00-	13,962,437.26	8,619,562.74-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
TOTAL ADJUSTMENTS		0.00	0.00	0.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,000,000.00	1,000,000.00
CLAIMS FILED	3020	0.00	77,900.00	77,900.00
DUE TO OTHER FUNDS	3114.0044	0.00	320,000.00	320,000.00
DUE TO OTHER APPNS	3115	0.00	6,906,400.00	6,906,400.00
TOTAL ACCRUALS		0.00	8,304,300.00	8,304,300.00
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		22,582,000.00-	22,266,737.26	315,262.74-
BALANCE PER CALSTARS		22,582,000.00-	22,266,737.26	315,262.74-

EXHIBIT IV-B-23
AUTOMATED YEAR-END REPORT CHECKLIST

CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to the SCO.

(Modified on 3/1/2012)

DEPARTMENT NAME:	
ORG CODE:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE YEAR-END STATEMENT PACKAGE SENT TO SCO	

EXHIBIT IV-B-23 (Continued)
AUTOMATED YEAR-END REPORT CHECKLIST

SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT

	Department has notified CALSTARS of intent to participate in automated year end process (only required for first year participants).
	Department has completed and input new or revised CALSTARS Security Forms (CALSTARS 95), if needed.
	Department has posted all accruals and adjustments.
	Reclass of encumbrance reported as accounts payable has been posted.
	GL 3021-Claims In Process, GL 6201-Payroll Clearing Account, and GL 6297-Allocated Clearing Account are all zero. (Use PY G01)
	Program 99, Clearing Account, has a zero balance on CALSTARS reports.
	Department has performed and reviewed all FM 13 reconciliations: Appropriations Other detail accounts (e.g. Revenue) General Ledgers (non-shared funds) Subsidiary File balances (G02 or S01 Reports) to Document File (D09 or D10 Reports) subsidiary balances by GL Bank Reconciliation Revolving Fund Reconciliation
	There are no reconciling items to CALSTARS.
	Transaction Requests have been prepared to support all adjustments to SCO.
	There are no accruals or adjustments against reverting appropriations or prior year revenues. NOTE: If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30, confirm that SCO paid the claim from the reverting appropriation in the new year. See instructions on <i>Identify and Post Transaction Codes for Automated Year-End Reporting</i> and Exhibit IV-B 4 within this chapter.
	Department has reviewed the following reports to ensure there are no over expenditures: B03, B06, or DB2 Reports for C accounts B04, B06, or DB2 Reports for D and F accounts
	Department has reviewed the G02 Report to ensure all accrual accounts have normal balances (GL 1110 has a debit balance, GL 3020 has a credit balance).
	Pending Budget Revisions have been approved by Department of Finance
	Pending Executive Orders have been processed by June 30.

EXHIBIT IV-B-23 (Continued)
AUTOMATED YEAR-END REPORT CHECKLIST

SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3 REPORT

	Department has resolved all fatal error messages on the DB3 Report.
	<p>Department has received a one page null report for the non-transmittable records (DB3 Report requested at N report period option).</p> <p>NOTE: Departments must complete and submit a full set of manual statements for any fund that has non-transmittable records remaining after final adjustments are posted.</p>
	<p>Department has reviewed a final DB3 Report requested at blank report period option.</p> <p>Abnormal GL account balances have been reviewed and verified.</p> <p>NOTE: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records. All subsidiaries contain valid UCM Fund codes or General Ledger Account codes.</p> <p>Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.</p> <p>Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included.</p> <p>The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax).</p> <p>Adjustments to SCO appropriation and other detail accounts are displayed with the proper sign (GL 1400 is a "-" or negative; GL 3110 is a positive).</p> <p>Adjustments to SCO agree with supporting Transaction Requests.</p> <p>Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the Balance column.</p> <p>Encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation.</p> <p>Reverted appropriations with an outstanding claims filed accrual. The Outstanding Claims Filed Accrual (GL 3020), may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July.</p>
	The deadline to transmit fund records to the SCO has not passed.

SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS

First year participating departments must prepare hard copies of Report No. 1, 2, 3, 5 and 15. Refer to the Manual Year-End Report Checklist, which is available in Chapter IV-A, Exhibit IV-A-25, and on the Internet at www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc.

The remaining year-end reports have been prepared or ordered from CALSTARS and reviewed as follows:

REPORT NO. 4 – YEAR END STATEMENT OF REVENUE (Q26)

	Only Current Year Revenue is reported.
	Reconciliation of State Controllers Revenue with Statement of Revenue is complete. Total Revenue Per State Controllers Office Accounts plus Reconciling Factors (Accruals and Adjustments to SCO) lines equal Total Revenue Per Statement of Revenue.
	Adjustments to SCO agree with supporting Transaction Requests.

EXHIBIT IV-B-23 (Continued)
AUTOMATED YEAR-END REPORT CHECKLIST

REPORT NO. 6 - FINAL BUDGET REPORT (B06)

	Total appropriations by reference are not overspent (debit balance). NOTE: Report No. 6 must be submitted to the SCO.
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REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (G02)

	For a non-shared fund, GL 1140 and GL 1210 have debit balances and are reconciled to the SCO Fund Reconciliation.
	For a non-shared fund, GL 1140 with a credit balance requires a footnote with an explanation.
	GL 1510-Due from Federal Government should not be used (used only in Federal Trust Fund).
	For Bond funds, submit this report at fund and fund detail level.

REPORT NO. 8 - POST-CLOSING TRIAL BALANCE (G02)

	There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds.
	For a non-shared fund, GL 5530-Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter.
	Subsidiaries on File have normal balances.

REPORT NO. 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY (STD 445)

	Original is sent to the State Treasurer's Office. If there are no accounts to report, state "There are no accounts outside of the State Treasury" on the report.
	Only one copy of Report No. 14 is submitted to the SCO per department. If there are no accounts to report, departments are not required to submit a copy to the SCO.
	Department name and organization code is included on report.
	ZBAs (zero balance accounts) are included on report.
	Indicate on each certification letter which funds' statement will include the Report 14 for your agency.

REPORT NO. 18 - STATEMENT OF CHANGES IN CAPITAL ASSETS (G05)

	Report is requested at fund detail level.
	Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance.
	Ending balances are all debit amounts.
	Amounts agree with Property Ledger Reconciliation.

REPORT NO. 19 - STATEMENT OF CAPITAL ASSETS (G05)

	Only one Report No. 19 is submitted per department.
	Total of all capital assets of the department is reflected on the report.
	Indicate on each certification letter which funds' statement will include the Report 19 for your agency.

EXHIBIT IV-B-23 (Continued)
AUTOMATED YEAR-END REPORT CHECKLIST

REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES

	Amounts shown are not reflected in any general ledger account.
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SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED

FINAL YEAR-END PACKAGE

CERTIFICATION LETTER

Certification letters must follow the approved format as displayed in Chapter IV-B, Exhibit IV-B-19 for ongoing participants and Exhibit IV-B-20 for first year participants.

A separate certification letter is required for each fund submitted. The following information is included:

	Department name and organization number.
	Department mailing address and name of department director.
	Fund name and number.
	Declaration that the department is participating in CALSTARS Automated Year End for Governmental Cost Funds.
	Include the date that the fund's accruals and adjustments were transmitted to the SCO.
	All required reports, including Report No. 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report No. 4, the statement "None to Report" follows the report title.
	Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14, 18, 19, and 22 appear under the heading "Special Reports". If there are no amounts to report, the statement "None to Report" follows the report title.
	Ongoing participants include the statement "The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.
	First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15.
	Statement certifying that the data on the reports is true and correct.
	Title of the officer responsible for fiscal administration.
	Contact name, phone number, and e-mail address.
	The certification letter does not exceed two pages in length.
	Certification letter is signed and dated.

FINAL YEAR-END PACKAGE TO SCO

	CSYDB3-1, CALSTARS Automated SCO Year-End Report – Final, is generated.
	Adjustments to SCO have been annotated on the CSYDB3-1 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-1 Report.

EXHIBIT IV-B-23 (Continued)
AUTOMATED YEAR-END REPORT CHECKLIST

FINAL YEAR-END PACKAGE TO SCO

	Copies of pending Budget Revisions/Executive Orders.
	Due To and Due From Other Funds Supplementary Information Form.

FINAL YEAR-END PACKAGE RETAINED BY AGENCY

	CSYDB3-2 Report and copy of final year-end package sent to SCO is retained by the department. NOTE: CSYDB3-2 Report will not be created when there is no data to transmit.
	Adjustments to SCO have been annotated on the CSYDB3-2 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-2 Report.
	Include Report 10 and 11 with the Year-End Packet for the agency. A complete copy must be maintained by the agency for audit purposes.
	Copies of Pending Budget Revisions/Executive Orders and a copy of the Due To and Due From Other Funds Supplementary Information Form.